I hereby certify that this correspondence is being filed via EFS-Web with the United States Patent and Trademark Office MAIL STOP: RCE on March 9, 2009.

Attorney Docket No.: 16869N-104300US

Client Ref. No.: NT1426US

PATENT

TOWNSEND and TOWNSEND and CREW-LL

Cinity Bennett

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Daisuke YOSHIDA, et al.

Application No.: 10/768,757

Filed: January 30, 2004

For: TRANSCODER AND IMAGING

APPARATUS FOR CONVERTING

AN ENCODING SYSTEM OF

VIDEO SIGNAL

Customer No.: 20350

Art Unit: 2621

Examiner: Anyikire, Chikaodili E

Confirmation No.: 7064

AMENDMENT

MAIL STOP: RCE

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Sir:

In response to the Final Office Action mailed August 14, 2008, please enter the following amendments and remarks:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 6 of this paper.